

AMENDMENTS TO THE SPECIFICATION

Pursuant to 37 C.F.R. §1.121, please amend the specification as follows:

Following the title on page 1, please insert the following new text:

This patent application claims the benefit of priority, under 35 U.S.C. §120, as a divisional application of U.S. Patent Application No. 09/802,176, filed March 8, 2001, entitled “PERPENDICULAR MAGNETIC RECORDING MEDIUM AND A MANUFACTURING METHOD FOR THE SAME”, hereby incorporated herein by reference, in its entirety.